Correction

Post-12/19/73

Tax lawyers said a Washington Post story was in error yesterday when it stated that public officials can still reap a tax benefit from their official papers simply by giving them to their children who could then claim a tax deduction by contributing the papers to a library or archives.

The tax break is available, they said, only when the papers change hands through inheritance or sale. Thus, if a politician leaves the papers through his estate, it will increase the size of his wife's tax-free inheritance, and it will also be eligible for a charitable deduction if the will leaves the documents to a library. If a politician sells the papers, the buyer can donate them and take the full deduction for his gift.